

UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF \_\_\_\_\_

|                           |   |                |
|---------------------------|---|----------------|
| UNITED STATES OF AMERICA, | ) |                |
|                           | ) | CASE NO. _____ |
| Plaintiff,                | ) |                |
|                           | ) |                |
| v.                        | ) |                |
|                           | ) | JUDGE _____    |
| _____ et al.,             | ) |                |
|                           | ) |                |
| Defendants.               | ) |                |

UNITED STATES' MOTION FOR CONFIRMATION OF SALE

The plaintiff, the United States of America, by its undersigned counsel, pursuant to 26 U.S.C. §§ 7402(a) and 7403(d), requests an Order of this Court confirming the sale of the real property at \_\_\_\_\_ (the \_\_\_\_\_ property) to \_\_\_\_\_ for the sum of \$\_\_\_\_\_ and in support of this motion, states as follows:

1. The United States' Complaint in this action sought a money judgment for unpaid federal tax assessments against \_\_\_\_\_, and the foreclosure of the associated federal tax liens on the \_\_\_\_\_ property, and to have that property sold for application of an appropriate portion of the net sale proceeds to those unpaid assessments.

2. On \_\_\_\_\_ this Court granted the United States' Motion for Summary Judgment and entered a money judgment in favor of the United States and against \_\_\_\_\_. That order also provided for the foreclosure of the federal tax liens against the \_\_\_\_\_ property, and ordered the \_\_\_\_\_ property to be sold by an

officer of this Court, free and clear of any rights, titles, claims or interests of any of the parties to this action.

3. On \_\_\_\_\_ this Court appointed \_\_\_\_\_ as Receiver to take possession of, and to arrange for the sale of, the \_\_\_\_\_ real property.

4. The Receiver has taken possession of the Property, and has made vigorous efforts to market it. The highest and best offer submitted was from \_\_\_\_\_ of \_\_\_\_\_ in the amount of \$\_\_\_\_\_. A copy of her written offer is attached hereto and marked as Government Exhibit 1. That offer was approved by the United States and confirmed by \_\_\_\_\_ by countersigned letter dated \_\_\_\_\_ a copy of which is attached hereto and marked as Government Exhibit 2. The Receiver, \_\_\_\_\_, is currently holding the sum of \$\_\_\_\_\_ that was paid by \_\_\_\_\_ as an escrow deposit.

WHEREFORE, the plaintiff, the United States of America, requests an order of this Court confirming the sale of the real property at \_\_\_\_\_ to \_\_\_\_\_, in the form associated with this motion. The United States will submit a motion for an order distributing the proceeds of the sale prior to closing.

(Attorney's Name)  
United States Attorney

By:

\_\_\_\_\_  
(Attorney's Name)  
Trial Attorney, Tax Division  
U.S. Department of Justice  
(Address)